

**In The Abstract:**

Please amend the Abstract of the specification to appear as follows:

~~The present invention relates to a~~ A steering wheel having a padding (24), a grip surface (27) at least partly covering the same, and a heating element (4) arranged between the padding (24) and the grip surface (27), and ~~comprising~~ including an electrically conductive layer (41) with a meandering contour along a direction of the lengthwise extent of the heating element (4). ~~Provision is made so that the~~ The heating element (4) is cropped from an endless segment and so that the apical segments (45) of the electrically conductive layer (41) are each widened relative to their connecting segments (48).